

A3

1. (Amended) A polishing tape for polishing the surface of a substrate of a magnetic recording medium, said polishing tape being made of a flocked cloth comprising a substrate and a flock material formed on said substrate, said flocked cloth having a tensile strength in a longitudinal direction as measured by the method A defined in JIS L 1096-1990 of not less than 25 kgf/50 mm and a tensile elongation of not more than 5%/5 kg/50 m, characterized in that a single yarn of a dissolution-decomposition type composite fiber consisting of a nylon component and a dissolving component is used as said flock material and a thin-fineness filament obtained by splitting said single yarn is used as a pile, and that said pile is formed in pile height within a range from 0.2 to 1.0 mm and pile density within a range from 100 to 200 g/m² and 80% or more of said pile is formed in fineness of less than 0.3 d.